

[Sir A. P. Patro]

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the time of the settlement of the proclamation by the court. If the property is sold the judgment-creditor has got a right under the ordinary civil procedure to get the amount of the decree. Why should we deprive that right and privilege to the landlord to realize the amount of the decree in that form? It seems to me to be unfair that the landlord should be deprived of this right available to a creditor. When a decree is passed and the property is sold for a certain sum it is quite necessary that the amount of the decree should be debited. It is the usual procedure in the civil court and the same procedure is sought to be adopted in these cases also.

" But as the hon. Member, the Raja of Ramnad, has suggested, I think the hon. Mover is very unwise in bringing this matter before the House at this stage. It is quite unnecessary to bring a piecemeal proposal like this now. An amending Bill is under consideration of the Government. What is the procedure to be followed for the realization of the rent due under sections 112 and 113 is one of the points that was keenly contested in the Special Committee itself. Therefore I would ask the hon. Mover not to press the resolution and to withdraw it because this question and other connected questions will be dealt with in connexion with the amending of the Act."

\* The hon. Sir NORMAN MAJORIBANKS :—“ Mr. President, Sir, as more than one hon. Member has pointed out, the question of the amendment of the Estates Land Act has been under consideration for some time and a committee has been dealing with it and has prepared a draft Bill which is complete, I understand, except for two clauses. That draft Bill contains a provision on this very point which has been discussed to-day. So there need be no fear that the matter will not receive attention. The Bill has yet to be considered by the Government and what has been urged on both sides to-day will be borne in mind when they deal with the proposals in the draft Bill. I would suggest that it is not necessary to deal with this matter now and come to a decision on this isolated matter in advance of the whole Bill.”

\* The ZAMINDAR OF GOLLAPALLI :—“ Mr. President, Sir, I am sorry to note that my motion was misunderstood by some hon. Members. It is only intended to expedite matters. We do not know what is taking place in the committee; the proceedings of the committee are kept secret—of course it is the convention to keep them secret. I have brought forward this motion which is very innocent as stated by my hon. Friend. As the Government have been pleased to give the assurance that they would consider the question, I withdraw the resolution.”

The resolution was, by leave of the House, withdrawn.

LEVY OF TAX ON LANDS IN MUNICIPALITIES AT A RATE DIFFERENT FROM THAT ON BUILDINGS.

\* Mr. V. I. MUNISWAMI PILLAI :—“ Sir, I beg to move that

‘ this Council recommends to the Government that the Madras District Municipalities Act be amended so as to empower municipal councils to levy the tax on lands at a rate different from that on buildings.’

“ In doing so I should like to bring home to the Council that it is very necessary that different rates of taxation should be levied on lands and buildings. In the pre-reform days the municipal councils had discretion to levy taxes on buildings at a rate different from those levied on lands.

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But after the reforms it has come to pass that whatever amount of taxation is put on land the same amount is put on buildings, which causes great hardship to the landholders. As it is, property owners have to pay tax before the end of each half-year failing which the owners are not eligible to vote at the elections. Poor people in many districts feel the hardship of this taxation. This is a very modest request to the Government that they may give municipalities powers to tax buildings and lands at different rates according to the financial status of the municipalities. Sir, I know of instances where municipalities have surplus funds, but due to this bar they could not tax at their discretion. I hope the hon. Minister for Local Self-Government will accept the resolution."

\* Khan Bahadur ABDUL RAZACK SAHIB Bahadur :—“ Mr. President, Sir, the tax on buildings and lands is the mainstay of every municipal council and therefore anything affecting this tax will in its turn affect every taxpayer in a municipality. In the Madras District Municipalities Act IV of 1884, the Government had made a distinction between the tax on buildings and the tax on lands. In the new Act of 1920, however they have clubbed the two into a property tax. Section 84 of this Act says that the property tax shall be levied at a uniform rate throughout a municipal area. Now there is considerable difference between a building and a land and a percentage rate which may be equitable to a building will press hard on the land. There are many pieces of vacant sites or agricultural lands included within the limits of most of the municipalities and if these lands which are not productive if they are waste lands or are already paying assessments to Government if they are agricultural lands are made to pay the same rate of tax as a building, the poor owner is hard hit. On the other hand, if you reduce the rate of the property tax so that it may not be felt as a heavy burden by the land-owner, the total income from the tax will be considerably reduced and many a municipal council will not be able to find the wherewithal to carry on its necessary services, not to speak of any amenities. The resolution is thus a very reasonable one and it only asks the necessary discretion to be vested in councils to assess buildings and lands at different rates and not necessarily at the same rate as in the present Act. I am thus only pleading for a reversion to the state of things which obtained for 36 years from 1884 to 1920, and which the Government on the eve of reforms hastily changed without a proper idea of its consequences. The amendment will only be in furtherance of the principles underlying the Act which leave the discretion of the rates of the several taxes to the municipal council and will remove the inequitable provision which at present compels a council to levy the tax on lands at the same rate at which it is found necessary to levy the tax on buildings. In other words, the inter-dependence of buildings and lands will be taken away and the municipal councils will be at liberty to levy the tax on buildings at such separate rates as may be necessary or convenient in their individual towns. The amendment will not affect the income of the municipal councils as the councils have still the discretion to levy the taxes on buildings and lands at such rates as are necessary. On the other hand, the concession will confer a lasting and far-reaching boon on several land-owners. I may add for the information of the Council that even under the present Act, in the municipalities of Coimbatore and Tinnevelly and in my own municipality of Saidapet, we have managed to levy tax on agricultural lands at a rate different from the rate of tax on other lands. For this

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privilege, however, we have to depend on the whims and fancies of individual Collectors who do not see eye to eye with the municipal councils or the rate-payers. In one municipality, for instance, in spite of the repeated earnest and imploring requests of the chairman and councillors, an obstinate Collector declines to exercise his discretion in favour of the municipal council. It is to avoid such different treatment to the councils and vest the discretion in the council itself instead of in the Collectors that I now stand before you to second this resolution.

"I trust hon. Members of this House will see the reasonableness, and the equity of the extension of the democratic principle which underlies this resolution, and I commend it to their acceptance. I have no doubt that the hon. the Chief Minister will give the resolution the consideration which it deserves in view of its effects which will be both far and wide and be pleased to accept it."

In the absence of Mr. R. Srinivasa Ayyangar, Sir A. P. Patro moved the following amendment with the permission of the House :—

\* Rao Babadur Sir A. P. PATRO :— "I beg to move

*'in line 3 for the words "different from" substitute the words "less than"'.*

"The hon. Member, Mr. Abdul Razack, has very pointedly shown the injustice done in the matter of land-tax in municipalities. I am not able to see the rationale or the principle under which the agricultural lands are assessed to tax in the municipalities. It is nothing short of zulum. There are two points which have to be considered in this connexion. The agricultural lands were being cultivated long before the municipality was formed or subsequently the limits of the municipality were extended so as to include agricultural lands. They are subject to assessment payable to Government in the form of water-tax, land-tax and land-cess necessary for roads, etc. Nevertheless, these agricultural lands within the municipal limits are further subjected to a tax by the municipality. What is the service which the municipality renders to the agricultural lands or to the agriculturists who hold lands for which he has to pay an additional tax? I could understand if the house sites in a municipality are subjected to a certain amount of taxation. Even there in the matter of vacant sites and house sites the municipality renders no service. All the services are to be carried out under the municipal rules by the owner himself. He has to keep the site clean and an obligation is placed on the owner himself according to the municipal rules. In cases where the municipality renders no service, what is the reason for the municipality to demand tax even from vacant sites or agricultural lands? Secondly, with regard to the agricultural lands they are already subject to land-tax assessment, water-rate and land-cess; and there is no justification for the municipality to levy a tax. As pointed out already, there was already the agricultural land and by extension of the municipal limits the agricultural lands were included. What then is the service rendered to the agricultural land to justify additional taxation? I submit therefore that it is unjust and unfair that the municipality should levy any tax on agricultural land within municipal limits. Thirdly, Sir, it is also unjust that they should levy tax equal to the house-tax, etc. Whatever may be the reasons for the house-tax as certain services are rendered by the municipality, in the case of agricultural lands no service is

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rendered by the municipality. Therefore, that they should demand some rate of assessment is unjust and unfair. There is no reason whatever that the same amount of house-tax in the case of lands which are in municipal limits and which are subject to so many other payments should be collected. I therefore move that the land tax should be very much less than and different from what it is in the case of house-tax, or no tax should be levied in the case of agricultural lands because no service is rendered."

Mr. J. A. SALDANHA :—"I beg to second it."

\* The hon. Dr. P. SUBBARAYAN :—"Mr. President, in the amending Bill to the District Municipalities Act of 1920 we are providing for an amendment in such a manner that the rate levied on lands should be different from that on buildings. But the amendment which has now been proposed by my hon. Friend, Sir A. P. Patro, wants it to be less than the rate levied on buildings. I shall have this matter considered and have a suitable amendment introduced."

The resolution, as well as the amendment, was by leave of the House withdrawn.

#### PAY AND STATUS OF PANDITS AND MUNSHIS

Rao Bahadur B. MUNISWAMI NAYUDU :—"I move the resolution standing in my name—

*'This Council recommends to the Government that pandits and munshis employed in Government colleges, high schools and middle schools be given the same pay and status as college assistants, school assistants and secondary grade teachers respectively.'*

"Sir, the question of the pay, status, prospect and emoluments of these pandits teaching vernacular in high schools and colleges is one that requires sympathetic consideration at the hands of the Government. Sir, so far as their work is concerned, they take to teaching subjects which are as important as any other subjects. If a teacher takes mathematics or geography or even English, the pandit takes vernacular which he has to teach. That is a subject which the candidates have to qualify themselves, and get the proper marks to make themselves eligible for pass. The one is English educated and the other is not. The latter has to be treated as in an inferior position to the former. So far as the scales are concerned, they are lower than what is available to the corresponding teachers for any college or high school or middle school and the normal maximum does not come to the maximum of the other teachers. I do not see why there should be such a distinction unless it be that they are themselves inferior to the other teachers who deal with the other subjects. The sooner the inferiority is taken away, the better for all concerned. When I find there has been serious speeches made for the vernacularisation of the services, I really see no reason why these teachers who would be the persons who would really fit the students for discharging their duties in their mother tongue should be treated as in any way inferior to those who teach English. Sir, so far as the grades are concerned, in the high schools they do not come to anything that an S.S.L.C. gets, viz., Rs. 35-60. The maximum is only 50 and many of the pandits get only a definite pay and not even a scale pay. I may tell you, Sir, that somehow or other, so far as the local bodies and the Government are concerned, there is a feeling that a pandit or munshi does not require